

PUBLIC SESSION
ENFORCEMENT AGENDA
JULY 7, 2010

I. REQUESTING SETTLEMENT APPROVAL

2010001-3347 Paul Ramunni AND 2010007-3356 Mark Bushka failure to file 2006/2009 QR
Requesting settlement approval for penalty and reinstatement with lapse in firm permit

2010012-3361 Purtill & Company, P.C. failure to file QR due by December 31, 2006/2009
Requesting settlement approval for \$500 penalty and reinstatement with lapse in firm permit

2010026-3374 Jacobsen & Company, P.C. failure to file QR due by December 31, 2008
Requesting settlement approval for \$250 penalty and reinstatement with lapse in firm permit

2010029-3377 Steven Powers failure to file QR due by December 31, 2008
Requesting settlement approval for \$250 penalty and reinstatement with lapse in firm permit

2010078-3428 D.J. Ramey & Associates, P.C. -failure to renew firm permit
Requesting settlement approval for \$250 penalty and reinstatement with lapse in firm permit

2010085-3435 Wes Murphy -failure to renew license
requesting settlement approval - \$250 penalty and reinstatement with lapse in license

2010128-3478 George Vogel -failure to renew license
requesting settlement approval - \$250 penalty and reinstatement with lapse in license

2010129-3479 Ralph Tuliano -failure to renew license
requesting settlement approval - \$250 penalty and reinstatement with lapse in license

2010133-3483 Ehsan Ulhaq --ailure to renew license
requesting settlement approval - \$250 penalty and reinstatement with lapse in license

2010138-3488 Doherty, Beals & Banks, P.C. failure to renew firm permit

II . LICENSEE'S REQUEST FOR ABATEMENT OF PENALTY ASSOCIATED WITH QR SETTLEMENT

2010031-3379 Donald Siclari failure to file Quality Review report by December 31, 2008
Counsel proposed settlement approval for \$250 penalty and reinstatement with lapse in firm permit and the licensee requested the opportunity to be heard on penalty abatement.

III . RECOMMENDING DISMISSAL

2010102-3452 Massucci & Associates, LLC failure to renew firm permit

The firm has supplied a notarized affidavit that it does not and has not performed any audits, review, or during the relevant time period. The firm should have requested waivers for these years *-requesting dismissal; no probable cause; no violation*

2009149-3325 Alan Clavette failure to complete work in engagement

Requesting dismissal; no probable cause; no violation found

2009161-3336 Anthony Martini failure to provide contracted services

Requesting dismissal no violation found

2010114-3464 Anthony Martini failure to provide billing records

Requesting dismissal; no probable cause; no violation found

2010136-3486 Michelle Mille failure to renew license

Requesting dismissal; no probable cause; no violation found

2010137-3487 Frank Hall failure to renew license

Requesting dismissal; no probable cause; no violation found

2010122-3472 Morrison, Brown, Angiz & Farra, LLP failure to renew firm permit

The firm has supplied a notarized affidavit that it does not and has not performed any audits, review, or during the relevant time period. The firm should have requested waivers for these years *-requesting dismissal; no probable cause; no violation*

III. REQUESTING FORMAL CHARGES AND NOTICE OF HEARING

2008038-3144 Michael Plude - Requesting formal charges as follows:

Pursuant to 20-281a(a)(5), negligence in the practice of public accountancy.

Pursuant to Section 20-281a(a)(7), violation of the rules of professional conduct adopted by the board under subdivision (4) of subsection (g) of section 20-280, section 20-280-15c, specifically:

section 20-280-15c(a)(2)(a): lacking independence/conflict of interest;

section 20-280-15c(a)(2)(b): lacking independence/conflict of interest;

section 20-280-15c(b): knowingly misrepresenting the facts in the performance of professional services;

section 20-281-15c(l): behaving in a manner which reflects adversely on his fitness to practice public accountancy; and

section 20-280-15c(m): acting through another in order to carry out acts which would be a violation of the rules if conducted personally.

III. REQUESTING FORMAL CHARGES AND NOTICE OF HEARING (CONTINUED)

A. For violation of Section 20-281g(j) of the Connecticut General Statutes, practicing public accountancy without a firm permit in 2010 and for violation of 20-281(b) due to failure to undergo and report Quality Review by December 31 of the year or years listed below:

2010011-3360 T. Rohde & Associates 2006 and 2009

2010012-3361 Purtill & Company 2006/2009

2010018-3368 Kozlowski & Tancredi 2007

2010019-3366 Dudzik & Wrinn 2007

2010023-3371 CPA Services 2008

2010025-3373 O. Douglas Covington 2008

2010027-3375 Maida & Maida 2008

2010029-3377 Steven Powers 2008

2010031-3379 Donald Siclari 2008

2010110-3460 Gehlmeyer & Company 2008

COUNT I

- 1) At all times relevant hereto, hereinafter referred to as “Respondent”, was a firm within the meaning of § 20-279b (3) of the Connecticut General Statutes.
- 2) At all times relevant hereto, Respondent held a Connecticut Certified Public Accountant Permit to Practice issued under Chapter 389 of the Connecticut General Statutes and was a permit holder as described in § 20-281 of the General Statutes.
- 3) Section 20-281 (b) of the Connecticut General Statutes requires that every three years, unless a waiver has been granted by the Board of Accountancy pursuant to § 20-281 (c), a permit holder shall undergo a quality review, conducted in such manner as the board may by regulation specify, to determine and report on the degree of compliance by the permit holder with generally accepted accounting principals, generally accepted auditing standards and other similarly recognized authoritative technical standards.
- 4) At no time relevant hereto, did the Board grant a waiver to the Respondent.
- 5) Respondent failed to undergo a quality review within three years, in violation of Sections 20-281, 20-280 (g) (7), 20-281a (a) (3), and 20-281a (a) (6) of the Connecticut General Statutes, and Sections

COUNT II

- 6) Paragraphs 1 and 2 of **COUNT I** are incorporated herein with the same force and effect.
- 7) Section 20-281 (b) of the Connecticut General Statutes requires that a permit holder furnish to the Board the report, required by said section 20-281 (b), on said permit holder’s degree of compliance with generally accepted accounting principals, generally accepted auditing standards and other similarly recognized authoritative technical standards within 30 days of the acceptance of the final report by a qualified oversight body.

8) Respondent failed to furnish a report detailing Respondent's degree of compliance with generally accepted accounting principals, generally accepted auditing standards and other similarly recognized authoritative technical standards to the Board, in violation of section 20-281 (b).

COUNT III

- 9) Paragraphs 1 and 2 of **COUNT I** are incorporated herein with the same force and effect.
- 10) On one or more occasion since January 1, 2008, Respondent practiced public accountancy within the meaning of Connecticut General Statutes, Section 20-179b(7), in that, while holding itself out to the public as a Certified Public Accountant or a Public Accountant, it performed or offered to perform for the public, for a fee, the following:
- a) reports on financial statements,
 - b) management advisory services,
 - c) financial advisory services,
 - d) consulting services,
 - e) preparation of tax returns,
 - f) furnishing advice on tax matters,
 - g) services involving the use of accounting or auditing skills, specifically: bookkeeping.
- 11) By virtue of the conduct described in the preceding paragraph, Respondent engaged in the practice of public accountancy in this state without holding a permit to practice public accountancy issued under Section 20-281e, of the Connecticut General Statutes in violation of Section 20-281g(j) of the Connecticut General Statutes.

IV. PETITION FOR REINSTATEMENT OF PHILIP MADONNA: HEARING

In the Matter of 2010130-3480

NOTICE OF HEARING

Pursuant to the provisions of Connecticut General Statutes Section 20-280b, and the Uniform Administrative Procedure Act, Connecticut General Statutes Section 4-166 et seq., and by virtue of the authority vested in it by said statutes, the State Board of Accountancy (the "Board") having received the request made by Philip Madonna, pursuant to Connecticut General Statutes Section 20-281f, for reissuance and reinstatement of certified public accountant certificate number 7554, hereby gives notice a of a hearing to be held:

Wednesday, July 7, 2010 at 10:00 AM EST
At the Board Offices at:
30 Trinity Street, Hartford, Connecticut 06106